

**Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Fort Wayne Community Schools (235)**

Fort Wayne Community Schools (235)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$106,467,995	\$103,650,717	\$99,392,030	\$99,246,925	-2%	0%
Group Health Insurance (222)	\$25,621,568	\$19,164,747	\$21,306,682	\$20,793,322	-5%	-2%
Noncertified Salaries (120)	\$15,202,093	\$15,282,145	\$15,529,720	\$15,255,163	0%	-2%
Social Security-Certified Employee Retirement (212)	\$7,347,126	\$6,919,540	\$6,865,600	\$6,923,385	-1%	1%
Stipends (131)	\$0	\$0	\$195,312	\$5,722,728	N/A	> 500%
Teacher Retirement Fund, After 7-1-95 (216)	\$3,910,612	\$3,905,354	\$4,048,969	\$4,391,477	3%	8%
Computer Hardware (741)	\$1,972,903	\$4,383,476	\$4,921,139	\$4,293,284	21%	-13%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$4,649,804	\$5,232,549	\$3,602,086	\$4,114,783	-3%	14%
Public Employees Retirement Fund (214)	\$1,445,036	\$1,603,102	\$1,828,637	\$4,068,620	30%	122%
Operational Supplies (611)	\$4,244,130	\$3,796,437	\$3,632,005	\$3,729,421	-3%	3%
Licensed Employees Temporary Salaries (135)	\$4,059,700	\$4,292,639	\$3,723,430	\$3,660,609	-3%	-2%
Transfer Tuition - Other (569)	\$2,553,148	\$3,320,950	\$3,432,897	\$3,361,320	7%	-2%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,280,288	\$3,057,304	\$3,104,516	\$3,081,881	-2%	-1%
Textbooks (630)	\$2,497,064	\$3,733,292	\$2,941,892	\$2,312,753	-2%	-21%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$2,537,918	\$2,044,141	\$1,689,347	\$2,202,285	-3%	30%
Social Security-Noncertified Employee Retirement (211)	\$1,120,177	\$1,138,476	\$1,176,148	\$1,188,268	1%	1%
Connectivity (744)	\$620,549	\$123,799	\$135,098	\$1,156,806	17%	> 500%
Purchased Professional and Technical Instruction Services (311)	\$763,823	\$860,591	\$518,580	\$880,562	4%	70%
Equipment (730)	\$1,119,904	\$1,390,535	\$807,002	\$842,619	-7%	4%
Travel (580)	\$543,292	\$581,997	\$595,791	\$647,176	4%	9%
Purchased Property Services; Rentals (440)	\$478,873	\$425,278	\$355,032	\$476,042	0%	34%
Purchased Professional and Technical Staff Services (314)	\$985,750	\$726,151	\$506,101	\$379,914	-21%	-25%
Other Purchased Professional and Technical Services (319)	\$597,588	\$264,046	\$122,785	\$320,679	-14%	161%
Library Books (640)	\$413,309	\$305,141	\$356,565	\$318,908	-6%	-11%
Nonlicensed Employees Temporary Salaries (136)	\$45,621	\$60,959	\$106,964	\$284,961	58%	166%
Group Life Insurance (221)	\$380,871	\$392,873	\$328,626	\$257,757	-9%	-22%
Workers Compensation Insurance (225)	\$284,891	\$263,125	\$230,793	\$231,867	-5%	0%
Purchased Professional and Technical Statistical Services (317)	\$125,350	\$73,333	\$261,753	\$182,613	10%	-30%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$214,856	\$209,491	\$245,783	\$177,454	-5%	-28%
Printing and Binding (550)	\$72,435	\$177,211	\$126,978	\$162,299	22%	28%
Other Technology Hardware (746)	\$82,906	\$673,184	\$462,703	\$133,475	13%	-71%
Purchased Professional and Technical Pupil Services (313)	\$23,819	\$93,920	\$142,936	\$123,745	51%	-13%
Unemployment compensation (230)	\$792,380	\$124,392	\$93,630	\$69,413	-46%	-26%
Technology Related Professional Development (748)	\$1,350	\$1,898	\$61,269	\$33,701	124%	-45%
Terminal Leave (125)	\$0	\$0	\$18,990	\$25,190	N/A	33%

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Fort Wayne Community Schools (235)

Fort Wayne Community Schools (235)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$18,546	\$20,717	N/A	12%
Other General Supplies (615, 660 to 689)	\$43,293	\$24,188	\$34,610	\$16,018	-22%	-54%
Bank Service Charges (871)	\$9,392	\$11,502	\$12,622	\$13,395	9%	6%
Gasoline and Lubricants (613)	\$25,430	\$26,152	\$13,442	\$6,599	-29%	-51%
Miscellaneous Objects (876 to 899)	\$10,819	\$7,261	\$8,060	\$4,206	-21%	-48%
Postage and Postage Machine Rental (532)	\$3,670	\$813	\$1,120	\$2,453	-10%	119%
Other Employee Benefits (241 to 290)	\$867,606	\$770,045	\$0	\$2,271	-77%	N/A
Wireless Equipment (743)	\$0	\$126,141	\$1,059,322	\$0	N/A	-100%
Periodicals (650)	\$44	\$23,678	\$232,870	\$0	-100%	-100%
Improvements Other Than Buildings (715)	\$3,000	\$29,000	\$42,801	\$0	-100%	-100%
Transfer Tuition to Private Sources (563)	\$4,760	\$0	\$0	\$0	-100%	N/A
Telecommunications Equipment (745)	\$0	\$0	\$69,910	\$0	N/A	-100%
Advertising (540)	\$17,361	\$9,548	\$20,002	\$0	-100%	-100%
Purchased Property Services; Repairs and Maintenance Services (430)	\$55,736	\$53,957	\$9,673	\$0	-100%	-100%
Pre-2008 object code - temporary salaries (header) (130)	\$92,964	\$109,149	\$81,738	\$0	-100%	-100%
Purchased Services; Student Transportation Services (510)	\$475	\$7,253	\$5,223	\$0	-100%	-100%
Dues and Fees (810)	\$220	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$195,591,903	\$189,471,479	\$184,477,726	\$191,117,065	-1%	4%
Student Instructional Support						
Certified Salaries (110)	\$14,173,099	\$14,296,016	\$14,308,999	\$14,494,414	1%	1%
Noncertified Salaries (120)	\$6,569,930	\$6,165,688	\$6,216,975	\$6,958,120	1%	12%
Group Health Insurance (222)	\$4,855,723	\$3,748,721	\$3,977,350	\$4,044,019	-4%	2%
Social Security-Certified Employee Retirement (212)	\$1,051,101	\$1,064,236	\$1,050,343	\$1,062,349	0%	1%
Public Employees Retirement Fund (214)	\$631,457	\$676,740	\$714,159	\$920,739	10%	29%
Purchased Professional and Technical Instruction Services (311)	\$414,312	\$299,793	\$543,305	\$886,612	21%	63%
Teacher Retirement Fund, After 7-1-95 (216)	\$500,647	\$558,442	\$612,149	\$648,813	7%	6%
Nonlicensed Employees Temporary Salaries (136)	\$0	\$0	\$364,506	\$635,362	N/A	74%
Social Security-Noncertified Employee Retirement (211)	\$501,213	\$487,717	\$488,208	\$530,451	1%	9%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$494,495	\$505,273	\$494,873	\$502,715	0%	2%
Stipends (131)	\$0	\$0	\$0	\$366,890	N/A	N/A
Operational Supplies (611)	\$192,353	\$194,955	\$213,045	\$201,217	1%	-6%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$313,142	\$163,378	\$194,668	\$171,256	-14%	-12%
Group Life Insurance (221)	\$67,719	\$70,972	\$61,290	\$47,235	-9%	-23%
Workers Compensation Insurance (225)	\$52,036	\$51,242	\$43,932	\$45,622	-3%	4%
Unemployment compensation (230)	\$46,359	\$51,787	\$19,500	\$19,395	-20%	-1%

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Fort Wayne Community Schools (235)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Terminal Leave (125)	\$0	\$0	\$7,014	\$14,460	N/A	106%
Travel (580)	\$21,071	\$8,811	\$10,774	\$11,604	-14%	8%
Printing and Binding (550)	\$7,487	\$5,013	\$3,588	\$2,078	-27%	-42%
Computer Hardware (741)	\$0	\$0	\$37,620	\$755	N/A	-98%
Purchased Professional and Technical Pupil Services (313)	\$800	\$300	\$900	\$300	-22%	-67%
Library Books (640)	\$1,539	\$686	\$1,601	\$104	-49%	-94%
Other Purchased Professional and Technical Services (319)	\$10,932	\$0	\$0	\$0	-100%	N/A
Other Employee Benefits (241 to 290)	\$219,463	\$173,642	\$0	\$0	-100%	N/A
Equipment (730)	\$0	\$535	\$741	\$0	N/A	-100%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$1,280	\$0	N/A	-100%
Pre-2008 object code - temporary salaries (header) (130)	\$609,121	\$664,833	\$354,998	\$0	-100%	-100%
Dues and Fees (810)	\$5,895	\$1,322	\$7,250	-\$165	N/A	-102%
Student Instructional Support Total	\$30,739,893	\$29,190,101	\$29,729,065	\$31,564,344	1%	6%
Overhead and Operational						
Noncertified Salaries (120)	\$21,292,467	\$20,751,361	\$21,058,567	\$21,242,395	0%	1%
Purchased Property Services; Repairs and Maintenance Services (430)	\$8,384,372	\$8,756,689	\$8,604,627	\$9,113,743	2%	6%
Food Purchases (614)	\$5,716,148	\$6,239,589	\$6,871,193	\$6,579,733	4%	-4%
Group Health Insurance (222)	\$5,482,814	\$5,184,799	\$6,538,515	\$6,521,121	4%	0%
Light and Power - Other than Heating and Cooling (625)	\$4,021,703	\$4,094,099	\$3,733,991	\$3,849,593	-1%	3%
Operational Supplies (611)	\$2,289,730	\$2,232,015	\$2,868,176	\$3,709,950	13%	29%
Public Employees Retirement Fund (214)	\$2,074,631	\$2,215,007	\$2,456,291	\$3,142,510	11%	28%
Gasoline and Lubricants (613)	\$2,190,376	\$2,610,215	\$2,620,200	\$2,480,833	3%	-5%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$3,232,962	\$1,995,005	N/A	-38%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$1,289,984	\$1,249,349	\$1,715,320	\$1,744,982	8%	2%
Heating and Cooling for Buildings - Gas (622)	\$2,144,842	\$1,389,016	\$1,297,554	\$1,712,208	-5%	32%
Social Security-Noncertified Employee Retirement (211)	\$1,559,878	\$1,514,259	\$1,527,384	\$1,545,291	0%	1%
Computer Hardware (741)	\$1,137,385	\$827,288	\$1,034,476	\$1,188,256	1%	15%
Other Purchased Professional and Technical Services (319)	\$246,875	\$394,867	\$565,657	\$854,065	36%	51%
Utility Services Water and Sewage (411)	\$654,941	\$664,009	\$692,981	\$757,611	4%	9%
Certified Salaries (110)	\$653,006	\$813,606	\$808,607	\$721,500	3%	-11%
Equipment (730)	\$773,540	\$1,432,770	\$274,694	\$617,731	-5%	125%
Stipends (131)	\$0	\$0	\$0	\$484,493	N/A	N/A
Telecommunications Equipment (745)	\$0	\$0	\$0	\$427,514	N/A	N/A
Workers Compensation Insurance (225)	\$446,605	\$448,965	\$387,179	\$386,489	-4%	0%
Purchased Professional and Technical Board of Education Services (318)	\$317,765	\$307,409	\$335,354	\$246,141	-6%	-27%

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Fort Wayne Community Schools (235)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Utility Services Removal of Refuse and Garbage (412)	\$178,274	\$176,187	\$179,989	\$182,487	1%	1%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$190,645	\$158,033	\$157,774	\$151,789	-6%	-4%
Telephone (531)	\$150,307	\$118,422	\$117,679	\$146,981	-1%	25%
Purchased Property Services; Rentals (440)	\$87,931	\$91,990	\$110,313	\$105,960	5%	-4%
Tires and Repairs (612)	\$129,418	\$100,691	\$140,120	\$97,095	-7%	-31%
Other purchased property services (490 to 499)	\$88,622	\$86,800	\$88,143	\$95,364	2%	8%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$41,064	\$57,633	\$130,278	\$74,103	16%	-43%
Purchased Services; Student Transportation Services (510)	\$72,962	\$66,397	\$70,547	\$65,777	-3%	-7%
Travel (580)	\$57,472	\$62,005	\$64,735	\$65,196	3%	1%
Purchased Professional and Technical Staff Services (314)	\$20,785	\$28,867	\$43,946	\$57,793	29%	32%
Nonlicensed Employees Temporary Salaries (136)	\$0	\$0	\$15,185	\$44,066	N/A	190%
Buildings (720)	\$0	\$0	\$0	\$40,454	N/A	N/A
Social Security-Certified Employee Retirement (212)	\$48,951	\$51,069	\$51,747	\$39,115	-5%	-24%
Board Members Compensation (115)	\$35,606	\$35,454	\$39,359	\$35,048	0%	-11%
Other Employee Benefits (241 to 290)	\$205,753	\$256,715	\$40,000	\$32,736	-37%	-18%
Terminal Leave (125)	\$0	\$0	\$43,679	\$31,122	N/A	-29%
Postage and Postage Machine Rental (532)	\$68,141	\$101,898	\$28,715	\$28,453	-20%	-1%
Dues and Fees (810)	\$40,560	\$10,015	\$24,015	\$27,354	-9%	14%
Group Life Insurance (221)	\$46,273	\$45,851	\$37,286	\$26,924	-13%	-28%
Printing and Binding (550)	\$30,073	\$17,561	\$21,650	\$25,206	-4%	16%
Advertising (540)	\$12,188	\$37,156	\$26,603	\$22,363	16%	-16%
Unemployment compensation (230)	\$883,515	\$240,428	\$36,135	\$17,229	-63%	-52%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$20,648	\$21,427	\$20,925	\$15,951	-6%	-24%
Teacher Retirement Fund, After 7-1-95 (216)	\$14,805	\$15,104	\$14,786	\$15,312	1%	4%
Official Bond Premiums (525)	\$20,707	\$18,684	\$29,583	\$11,761	-13%	-60%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$5,044	\$45,839	\$8,686	\$11,514	23%	33%
Purchased Professional and Technical Instruction Services (311)	\$1,120	\$2,405	\$12,522	\$10,399	75%	-17%
Purchased Professional and Technical Data Processing Services (316)	\$8,297	\$3,602	\$5,307	\$9,450	3%	78%
Improvements Other Than Buildings (715)	\$205	\$605	\$499	\$379	17%	-24%
Seldom or Non-Recurring Fines (825)	\$0	\$0	\$0	\$377	N/A	N/A
Licensed Employees Temporary Salaries (135)	\$0	\$100	\$75	\$25	N/A	-67%
Vehicles (731)	\$2,642,242	\$1,552,638	\$0	\$0	-100%	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$81,722	\$34,964	\$34,090	\$0	-100%	-100%
Connectivity (744)	\$0	\$2,569	\$0	\$0	N/A	N/A
Technology Related Professional Development (748)	\$0	\$869	\$427	\$0	N/A	-100%
Bank Service Charges (871)	\$23,662	\$56,490	-\$69,637	-\$140,834	N/A	N/A

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Fort Wayne Community Schools (235)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Miscellaneous Objects (876 to 899)	\$427,799	\$204,408	-\$747,011	-\$308,218	N/A	N/A
Overhead and Operational Total	\$66,311,855	\$64,828,187	\$67,401,879	\$70,359,898	1%	4%
Nonoperational						
Buildings (720)	\$8,425,853	\$6,261,817	\$7,013,918	\$38,394,708	46%	447%
Miscellaneous Objects (876 to 899)	\$8,770,675	\$10,925,096	\$11,173,733	\$10,454,774	4%	-6%
Redemption of Principal (831)	\$5,864,356	\$4,958,788	\$7,101,235	\$9,153,193	12%	29%
Noncertified Salaries (120)	\$1,320,260	\$1,356,110	\$1,476,802	\$1,613,612	5%	9%
Interest on Bonds or Notes (832)	\$1,949,865	\$1,840,303	\$1,854,744	\$1,514,731	-6%	-18%
Operational Supplies (611)	\$1,109,330	\$1,340,419	\$1,302,159	\$1,407,095	6%	8%
Certified Salaries (110)	\$1,033,849	\$1,094,953	\$1,103,629	\$1,227,362	4%	11%
Other Purchased Professional and Technical Services (319)	\$206,536	\$89,466	\$2,478,045	\$1,065,923	51%	-57%
Equipment (730)	\$1,498,660	\$932,477	\$782,745	\$651,616	-19%	-17%
Purchased Property Services; Rentals (440)	\$777,376	\$337,910	\$375,477	\$430,189	-14%	15%
Improvements Other Than Buildings (715)	\$303,622	\$253,796	\$379,855	\$388,036	6%	2%
Group Health Insurance (222)	\$373,884	\$291,634	\$354,244	\$373,679	0%	5%
Land and Easements (710)	\$129,655	\$29,374	\$77,618	\$333,622	27%	330%
Public Employees Retirement Fund (214)	\$136,974	\$146,729	\$170,845	\$241,885	15%	42%
Social Security-Noncertified Employee Retirement (211)	\$116,904	\$121,073	\$127,062	\$143,283	5%	13%
Purchased Property Services; Repairs and Maintenance Services (430)	\$149,192	\$94,139	\$83,597	\$89,359	-12%	7%
Social Security-Certified Employee Retirement (212)	\$52,623	\$52,624	\$52,898	\$62,747	4%	19%
Teacher Retirement Fund, After 7-1-95 (216)	\$33,648	\$36,368	\$36,830	\$44,560	7%	21%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$60,207	\$71,201	\$68,065	\$29,155	-17%	-57%
Workers Compensation Insurance (225)	\$29,489	\$29,394	\$25,052	\$27,665	-2%	10%
Printing and Binding (550)	\$0	\$0	\$0	\$26,425	N/A	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$20,235	\$20,202	\$20,202	\$23,866	4%	18%
Stipends (131)	\$0	\$0	\$1,100	\$22,822	N/A	> 500%
Awards (875)	\$41,246	\$19,645	\$40,064	\$12,500	-26%	-69%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$55,281	\$9,461	N/A	-83%
Terminal Leave (125)	\$0	\$0	\$1,617	\$4,872	N/A	201%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$0	\$0	\$0	\$4,816	N/A	N/A
Group Life Insurance (221)	\$2,966	\$2,943	\$2,545	\$2,116	-8%	-17%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$116,075	\$110,488	\$1,588	N/A	-99%
Travel (580)	\$4,202	\$1,039	\$599	\$448	-43%	-25%
Nonlicensed Employees Temporary Salaries (136)	\$0	\$0	\$0	\$231	N/A	N/A
Licensed Employees Temporary Salaries (135)	\$906	\$0	\$91	\$0	-100%	-100%

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Seldom or Non-Recurring Purchases (873)	\$0	\$19,636	\$35,985	\$0	N/A	-100%
Unemployment compensation (230)	\$3,690	\$1,423	\$8,841	\$0	-100%	-100%
Other Employee Benefits (241 to 290)	\$11,737	\$11,048	\$0	\$0	-100%	N/A
Computer Hardware (741)	\$0	\$0	\$1,658	\$0	N/A	-100%
Purchased Professional and Technical Instruction Services (311)	\$126,152	\$10,657	\$0	\$0	-100%	N/A
Nonoperational Total	\$32,554,093	\$30,466,337	\$36,317,023	\$67,756,341	20%	87%
Grand Total	\$325,197,743	\$313,956,104	\$317,925,693	\$360,797,648	3%	13%